



Taxes Management Act 1970

1970 CHAPTER 9

PART V

APPEALS AND OTHER PROCEEDINGS

Jurisdiction

44 General Commissioners

- (1) Proceedings before the General Commissioners under the Taxes Acts shall, subject to the provisions of this section, be brought before the General Commissioners for the division in which the place given by the rules in Schedule 3 to this Act is situated.
- (2) The parties to any proceedings under the Taxes Acts which are to be heard by any General Commissioners may if they think fit agree that, notwithstanding the said rules, the proceedings shall be brought before the General Commissioners for the division specified in the agreement, but an inspector or the Board shall not enter into any such agreement unless satisfied that the Commissioners concerned would be likely to see no objection to the agreement.
- (3) In any case in which proceedings under the Taxes Acts may be brought at the election of any person before the Special Commissioners instead of before the General Commissioners, the Commissioners before whom the proceedings are to be brought or have been brought may, if they think fit, on an application made by the parties, arrange with the other Commissioners concerned for the transfer of the proceedings to those other Commissioners; and the proceedings may be so transferred notwithstanding that the election has been exercised, or that the time for exercising the election has expired without its being exercised.
- (4) No determination of any General Commissioners under the Taxes Acts shall be questioned, whether by a case stated under section 56 of this Act or otherwise, on the ground that this section did not authorise those General Commissioners to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to those General Commissioners before or in the course of the proceedings leading to the determination.

- (5) Anything to be done by the General Commissioners may, save as otherwise expressly provided by the Taxes Acts, be done by any two or more General Commissioners.

45 Quorum of Special Commissioners

- (1) Anything to be done under any Act (including, except where otherwise expressly provided, any Act passed after this Act) by, to or before the Special Commissioners may be done by, to or before a single Special Commissioner, or any two or more Special Commissioners; and this section applies not only for the purposes of the Taxes Acts but also for the purposes of any other affairs under the care and management of the Board.
- (2) Subject to the following provisions of this section, proceedings shall not by virtue of this section be brought before a single Special Commissioner unless—
- (a) the party, or the parties, to the proceedings, other than the Board or any officer of the Board, have given their consent, and
 - (b) a Special Commissioner so directs on being satisfied that the direction will avoid undue delay in the hearing of those or any other proceedings.
- (3) Proceedings brought before two or more Special Commissioners may be continued and determined by any one or more of them if the parties to the proceedings have given their consent, and if the continuing Special Commissioner or Commissioners, after such consultation as is practicable with any Special Commissioner retiring from the proceedings, is or are satisfied that to do so will avoid undue delay in the hearing of those or any other proceedings.
- (4) If the notice to the appellant of the setting down for hearing of an appeal to the Special Commissioners states that it is intended that the appeal should be heard by a single Special Commissioner and draws attention to the provisions of this section, the appeal may be so heard without compliance with the requirements of subsection (2) above, but if, in the course of the hearing of the appeal or at any earlier time, the Special Commissioner to whom the appeal is assigned is satisfied that the appellant has arguments to present or evidence to adduce on the merits of the appeal, the case shall thereafter be treated as one which cannot be brought before a single Special Commissioner unless the requirements of subsection (2) above are fulfilled.
- (5) Nothing in subsection (1) of this section shall authorise a single Special Commissioner to entertain proceedings under section 100 of this Act (penalties), and subsection (3) of this section shall not apply to proceedings under that section.
- (6) No determination of a Special Commissioner shall be questioned, whether by a case stated or otherwise, on the ground that this section did not authorise the Special Commissioner to make the determination, except by a party by whom or on whose behalf an objection to the jurisdiction was made to the Special Commissioner before or in the course of the proceedings leading to the determination.

46 General and Special Commissioners

- (1) A right to elect to bring an appeal or other proceedings under the Taxes Acts before the Special Commissioners instead of before the General Commissioners shall be exercised by notice combined (in the case of an appeal) with the notice of appeal, or by a separate notice in writing to the inspector or other officer of the Board within the

time limited for bringing the proceedings, and if no such notice of election is given the appeal or other proceedings shall be brought before the General Commissioners.

- (2) Save as otherwise provided in the Taxes Acts, the determination of the General Commissioners or the Special Commissioners in any proceedings under the Taxes Acts shall be final and conclusive.

47 Special jurisdiction relating to tax on chargeable gains

- (1) If and so far as the question in dispute on any appeal against an assessment to tax (whether capital gains tax or corporation tax) on chargeable gains, or against a decision on a claim under Part III of the Finance Act 1965 is a question of the value of any land, or of a lease of land then—
- (a) if the land is in England or Wales the question shall be determined on a reference to the Lands Tribunal, and
 - (b) if the land is in Northern Ireland the question shall be determined on a reference to the Lands Tribunal for Northern Ireland.

- (2) In relation to land and leases of land in Scotland for any reference to the Lands Tribunal in subsection (1) above there shall be substituted a reference to the Lands Tribunal for Scotland:

Provided that until sections 1 to 3 of the Lands Tribunal Act 1949 come into force as regards Scotland, this subsection shall have effect as if for the reference to the Lands Tribunal for Scotland there were substituted a reference to a person selected from the panel of referees appointed under Part I of the Finance (1909-1910) Act 1910.

- (3) If and so far as any appeal mentioned in subsection (1) above involves the question of the value of any shares or securities in a company resident in the United Kingdom, other than shares or securities dealt in on a stock exchange in the United Kingdom, that question shall be determined by the General Commissioners having jurisdiction in an appeal against an assessment to income tax or corporation tax made on the company, but subject to section 44(4) of this Act, and those Commissioners shall hear and determine the question in the same way as an appeal.
- (4) This section shall be construed in accordance with section 45 of the Finance Act 1965 (interpretation).